

(i) the person entitled to the balance; or

(ii) when there is a dispute regarding payment of the balance, a court of competent jurisdiction pending a court order to determine the proper distribution of the balance.

14-820.

(a) The collector shall deliver to the purchaser a certificate of sale under the collector's hand and seal, or by the collector's authorized facsimile signature, acknowledged by the collector as a conveyance of land, which certificate shall set forth:

(1) that the property described in it was sold by the collector to the purchaser;

(2) the date of the sale;

(3) the amount for which the property was sold;

(4) the total amount of taxes due on the property at the time of sale together with interest, penalties and expenses incurred in making the sale;

(5) a description of the property in substantially the same form as the description appearing on the collector's tax roll. If the property is unimproved or has no street number, and the collector has procured a description of the property from the county or municipal corporation surveyor, this description shall be included in the certificate of sale. In Garrett County a copy of the description as required by § 14-813(f) of this subtitle, as that section relates specifically to Garrett County, shall be included in the certificate of sale;

(6) a statement that the rate of redemption is 6% a year, except as provided in subsection (b) of this section;

(7) the time when an action to foreclose the right of redemption may be instituted; and

(8) (I) that the certificate will be void unless foreclosure proceedings are brought within 2 years from the date of the certificate; or

(II) THAT UNLESS FORECLOSURE PROCEEDINGS ARE BROUGHT WITHIN 3 MONTHS FROM THE DATE OF THE CERTIFICATE TO ANY ABANDONED PROPERTY in Baltimore City[, with respect to any property which was cited as vacant and abandoned on a housing or building violation notice outstanding on the date of tax sale, within 1 year from the date of the certificate] SOLD UNDER § 14-817(C)(1) OF THIS SUBTITLE, THE CERTIFICATE:

1. IS VOID AS TO A PRIVATE PURCHASER; AND

2. REVERTS TO THE MAYOR AND CITY COUNCIL FOR A PERIOD OF 2 YEARS FROM THE DATE OF THE TAX SALE.

(b) The rate of redemption is 6% a year except: